



STATE BOARD OF
EQUALIZATION



PROPERTY AND
SPECIAL TAXES
DEPARTMENT



ENVIRONMENTAL
FEES DIVISION



WEBSITE
www.boe.ca.gov



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800-400-7115
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Executive Director

CALIFORNIA TIRE FEE

This pamphlet is designed to provide basic information on the California Tire Fee Act. If you have questions that are not answered in this publication and would like to talk to a Board representative, please call the telephone number shown on the left.

What is the tire fee?

The tire fee is collected from customers who purchase new tires from California retailers. Fee revenues are used by the California Integrated Waste Management Board for programs that provide alternatives to the landfill disposal of used tires.

For example, the fees are used to

- Operate a tire recycling program
- Administer a waste tire hauler registration program
- Pay for cleanups related to the disposal of used whole tires
- Conduct research directed at promoting and developing alternatives to landfill disposal of used whole tires
- Operate a statewide tire shredding program
- Cover the regulation of the storage of waste tires

Who pays the fee?

Sellers of new tires collect the fee from their customers for each new tire they sell. The current fee rate is \$1.75 per tire. The retailer pays the fee to the Board of Equalization, who deposits the fees in the California Tire Recycling Fee Management Fund and Air Pollution Control Fund.

Do I need to register?

If you sell new tires, as defined below, you must register with the Board and file returns. Qualified businesses that do not register or file returns are subject to fines and penalties. For registration information, contact the Environmental Fees Division (see reverse).

What is a new tire?

"New tire" means

- A pneumatic or solid tire intended for use with on-road or off-road motor

vehicles, motorized equipment, construction equipment, or farm equipment that is sold separately from the motorized equipment; or

- A new tire sold with a new or used motor vehicle, as defined in Public Resources Code section 42803.5, including the spare tire; or
- A new tire sold with construction equipment or farm equipment.

A "new tire" does not include retreaded, reused, or recycled tires.

What tires are not subject to the fee?

The California tire fee may not be imposed on any tire sold with, or sold separately for use on, any of the following:

- Any self-propelled wheelchair.
- Any motorized tricycle or motorized quadricycle, as defined in section 407 of the Vehicle Code.
- Any vehicle that is similar to a motorized tricycle or motorized quadricycle and is designed to be operated by a person who, by reason of that person's physical disability, is otherwise unable to move about as a pedestrian.

When are the tax filing requirements?

As a registered feepayer, you must file a tax return on or before the 15th of the month following the end of each reporting period.

If you file a late return or make a late payment, you are subject to the following penalty and interest charges:

- **Interest charges.** If you make a late payment, you will owe interest based on the amount unpaid by the due date.

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- **Penalty charges.** You will owe a ten-percent penalty, based on the amount due for the reporting period, if you file a late return and/or make a late payment.

Note

- If you do not receive a return (for example, it is lost in the mail), you are still required to file a return by the due date. Contact the Board for advice on how to file.
- You must file a return even if no fees are due for the reporting period.

- Keep a copy of the returns you file to use in the event you are audited.

Can tire sellers be compensated for their costs?

Yes. Sellers of new tires can retain 1.5 percent of the recycling fee as reimbursement for their costs for collecting the fee. The balance of the fee must be paid to the Board.



For general information or to register . . .

Send an e-mail

www.boe.ca.gov/info/contact.htm#email



Call our Information Center

800-400-7115

TDD/TTY: 800-735-2929



Write to Environmental Fees Division

State Board of Equalization
Environmental Fees Division MIC:57
P.O. Box 942879
Sacramento, CA 94279-0057



Taxpayers' Rights Advocate

If you are unable to resolve a disagreement with the Board, or if you would like to know more about your rights under the Tire Fee Law, please contact the Taxpayers' Rights Advocate office for help.

Taxpayers' Rights Advocate MIC:70
State Board of Equalization
P.O. Box 942879
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